

Performance Evaluation of Pratama Clinic through Elaboration of a Balanced Scorecard and Indonesia Clinic Accreditation Standards

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Abstract—The effective evaluation of healthcare organization performance requires a robust conceptual framework that incorporates appropriate indicators and models. This paper presents a qualitative descriptive study that reviews the literature on variables used to measure healthcare organization performance. The research culminates in the development of a structured approach to evaluating clinical performance using a balanced scorecard that elaborated with Indonesia's clinical accreditation standards. This approach enables clinics to assess their readiness for accreditation and evaluate their performance based on four perspectives: financial, stakeholder, internal business process, and learning and growth. The result is a comprehensive and integrated framework that facilitates the evaluation of healthcare organization performance and provides valuable insights for healthcare organizations to support the delivery of high-quality patient care.

Keywords—balanced scorecard, health services, accreditation, accreditation standard

I. INTRODUCTION

The degree of public health in a country is influenced by the existence of health service facilities (Ministry of Health of the Republic of Indonesia, 2022). In Indonesia, health service facilities are governed by Law Number 36 of 2009, Health service facilities in Indonesia are governed by Law Number 36 of 2009, which states that a health service facility is a tool or location used to organize health service efforts, both promotional, preventive, curative, and rehabilitative, carried out by the central government, local government, and community (Ministry of Health of the Republic of Indonesia, 2022). One of the health service facilities available to the public is a health clinic.

A clinic is a health service facility that organizes individual health services that provide medical and or specialist services (Regulation of the Minister of Health of the Republic of Indonesia, 2015). Currently, competition in this business is very high, as seen by a large number of health clinic service providers. In 2020, there were 11,347 clinics owned by the government and

the community, consisting of 10,238 Pratama clinics and 1,109 Utama clinics (Ministry of Health of the Republic of Indonesia, 2021).

A large number of clinics makes it necessary for the company to develop its strategy to face the times. One way to determine the right strategy is to make improvements to better direction through performance evaluations that the organization can carry out within a certain period. The idea of performance measurement is not only to identify the current performance of the business but also to enable the business to perform better in the future (Shukri and Ramli, 2015). Performance measurement in healthcare organizations is essential because it will impact efficiency and can also be used as a tool to provide the information needed to measure, control, and monitor the situation of these organizations (Regragui *et al.*, 2018).

Performance measurement is carried out to determine performance achievements and to gather the information that allows companies and stakeholders to monitor, improve, and focus on achieving organizational goals to meet the demands of public accountability (Soysa *et al.*, 2019; Ningsih, 2011). So, performance measurement is intended to improve clinical performance. In addition, to ensure that the clinical service system and quality management system in the clinics are running well, safely, with minimal risk, and there are continuous and consistent efforts to improve the service process, it is necessary to conduct an accreditation assessment. The main purpose of accreditation is to encourage efforts to improve the performance and quality of clinical services carried out by independent institutions that have been given authority by the ministry of health of the Republic of Indonesia (Regulation of the Minister of Health of the Republic of Indonesia, 2015).

The emphasis on the quality of health services is increasingly important as governments, organizations, and individuals demand increased outcomes and capabilities from healthcare providers (Ritchie *et al.*, 2019). Therefore, almost all companies in various industries strive to pass accreditation, which is considered the lowest quality assurance requirement of a company (Wu and Chen, 2012). The use of accreditation raises the

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quality of an organization, increases its competitiveness in the market, and improves its market advantage. Additionally, it maintains business operations, meets customer needs for goods or services, and improves the company's image and profitability (Wu and Chen, 2012).

As one of the 121 clinics in Aceh province that offer health services in 2019 (Aceh Health Service, 2019). PT. Klinik Pratama Blang Awe offers a range of medical services, including emergency rooms, pharmacies, outpatient care, inpatient care, and other ancillary services. Like other health service providers, PT. Klinik Pratama Blang Awe is required to provide top-notch medical care in accordance with community demands and standards so that patients are satisfied with the care they receive. But according to preliminary interviews with the management regarding the use of performance appraisal in clinics, it is known that since the clinic's founding in 2018, PT. Klinik Pratama Blang Awe Clinic has never carried out a performance appraisal. Additionally, the accreditation commission has not yet granted first-level health facility services to the Pratama Clinic. As a result, the clinic is unable to assess its readiness for the accreditation process because it cannot determine how the performance conditions have been met.

The clinic has used achievement targets as a way to track its progress so far in running its operations, and points for clinical accreditation standards have not yet been included in the achievement targets of PT Klinik Pratama Blang Awe. Meanwhile, the Ministry of Health's demands for first-level health facilities (in this case, Pratama clinics) to improve healthcare quality and participation in accreditation have become urgent. It is necessary to conduct a performance evaluation that includes the clinical accreditation standards in order to meet the criteria for clinical accreditation.

Literature reveals that BSC usage as a performance measurement and growth tool for businesses is essential for evaluating performance (Aidemark *et al.*, 2010; Dlamini *et al.*, 2020; Rabbani *et al.*, 2011; Achmad *et al.*, 2023). One of them is a healthcare organization, but regrettably only balanced scorecard performance evaluations have been done so far without considering any factors in clinical accreditation standard (Aidemark *et al.*, 2010). As a result, the balanced scorecard approach will be elaborated in this study to include variables from the clinical accreditation standards released by the ministry of health of the Republic of Indonesia. The main goal of this research is to develop a conceptual framework of a balanced scorecard that evaluates appropriate performance indicators of health care organizations.

The balanced scorecard is the most suitable approach because it can be used to elaborate on the clinical accreditation standards. Each perspective related to a balanced scorecard will elaborate on Indonesia accreditation standards. A balanced scorecard approach to performance measurement takes a more comprehensive

approach, considering both the internal and external environments as well as both financial and non-financial perspectives. The customer perspective measures the external environment, while the other three perspectives—finance, internal business processes, and growth & learning—measure internal performance (Wu and Chen, 2012).

II. LITERATURE REVIEW

A. Performance Measurement

Performance measurement is a very important factor for a company (Achmad *et al.*, 2023). Performance measurement is a form of corporate business that focuses on providing value regarding the performance of its employees (Awani *et al.*, 2018). Performance appraisal is defined as the process of identifying, measuring, and improving human performance in organizations (Pratiwi *et al.*, 2016; Fa'rifah *et al.*, 2023). The primary goal of performance measurement is to motivate employees to achieve organizational goals and meet predetermined standards of behavior in order to produce the desired actions and results. Standards of behavior can take the form of management policies or formal plans outlined in organizational regulations (Anshori, 2018).

B. Balanced Scorecard

According to Trudel (1997), the Balanced Scorecard consists of scorecards and balanced. The score card is a card used to plan a score that will be used to record the score that personnel wish to achieve in the future. The score card compares the score that personnel will achieve in the future with the actual performance results. The term balanced refers to the fact that personnel performance must consider the balance of financial and non-financial performance, as well as short-term and long-term performance. The balanced scorecard framework uses four perspectives with a strategic starting point as the basis for its design. The four perspectives are financial, customer, internal business process, and learning and growth perspective. The link between objectives and performance measures is expressed in a cause-and-effect relationship where performance accumulation occurs from a financial perspective (Augier *et al.*, 2018; Simbolon, 2015). The successful implementation of the strategy from a causal relationship between three non-financial perspectives—namely: learning and growth, internal processes, the customer perspective, and a financial perspective—is the core of the philosophy of balanced scorecard.

C. Comparison of Methods

In solving a research problem, a method is needed to obtain a solution. Table I compares the methods that will be chosen as the method capable of resolving the existing problems.

TABLE I. COMPARISON OF METHODS

Comparison Criteria	Balanced Scorecard	Integrated Performance Management System (IPMS)	Performance Prism	Malcolm Baldrige For Performance Excellence (MBCFPE)
Construct	The balanced scorecard provides a comprehensive framework for translating corporate vision, corporate strategy, and business strategy into four distinct perspectives (Trudel, 1997).	In designing its performance measurement system, IPMS begins with the wishes of stakeholders. The IPMS model aims to improve the performance measurement system's integration, effectiveness, and efficiency (Simbolon, 2015).	This performance measurement framework describes the organizational performance as a three-dimensional structure with five aspects, namely stakeholder: satisfaction, strategy, process, capability, and stakeholder contribution (Simbolon, 2015).	The Baldrige framework helps organizations gain self-awareness by providing a comprehensive overview of strengths and opportunities for improvement from cultural, strategic, and operational perspectives (Simbolon, 2015).
Strenght	This method covers all company activities, both internal and external, financial and non-financial. Each perspective is interrelated.	The company's performance is derived from the performance of the parent business, business units, business processes, and business activities.	The process of developing a strategy begins with identifying the wants and needs of stakeholders.	The Baldrige Criteria are specific in their evaluation, allowing organizations to adapt the criteria to their own culture and operations, regardless of size or industry size.
Weakness	The indicators used are different, so it is hard to compare.	This approach only considers the operations of the company; it excludes consideration of other external factors, and unlike the balanced scorecard, each performance is not interconnected with or affects the others.	All aspects of Prism's performance measurement have not been integrated with the financial aspect, because the financial performance measurement aspect has not become an important focus in Prism.	The only drawback of this method is the lack of integration of financial aspects in the analysis

III. RESEARCH AND METHODS

The following section of Fig. 1 illustrates the research methodology that are used when conducting research. This research methodology is used as a guideline when conducting research to ensure that the outcomes meet the predetermined objectives.

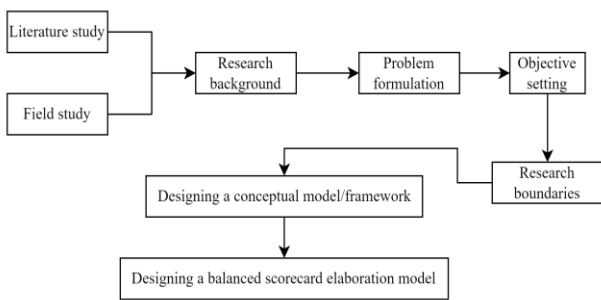


Figure 1. Research methodology.

This is a conceptual study based on a review of prior literature on the performance evaluation of healthcare organizations. The proposed conceptual framework is based on a review of the literature on the use of the balanced scorecard and theories on performance appraisal in health organizations sourced from various publications, books, and journal articles.

IV. RESULT AND DISCUSSION

A. Financial Perspective Variable Elaboration

The financial perspective serves as the focus for goals and measures in all the other balanced scorecard perspectives. Every other perspective must be part of a causal relationship that leads to improved financial performance (Regragui *et al.*, 2018; Trudel, 1997). Based on Fig. 2, the following indicators will be used for the financial perspective.

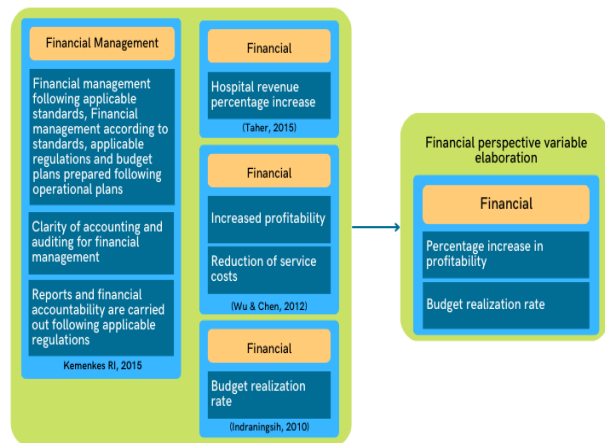


Figure 2. Financial perspective.

B. Internal Business Process Perspective Variable Elaboration

Internal business process measures concentrate on various internal processes that have a significant impact on customer satisfaction and the achievement of the company’s financial goals (Rangkuti, 2020). In health clinics the internal business measures for the balanced scorecard should be derived from the clinical and business processes that have the greatest impact on patient outcomes, patient health and satisfaction with care (Baker and Pink, 1995). Below are Figs. 3 and 4, which represent the indicators to be used for the internal process perspective.

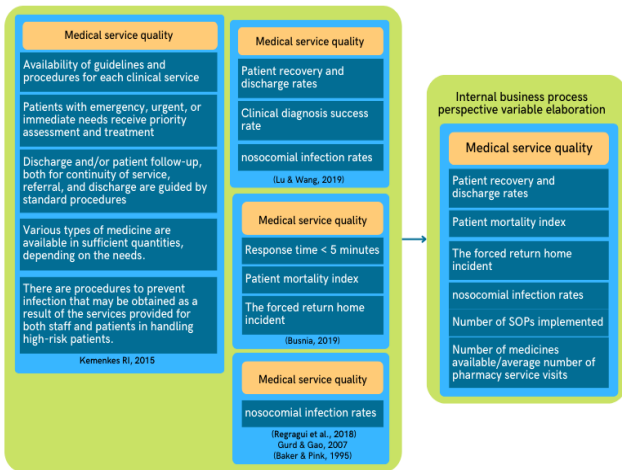


Figure 3. Internal business process perspective 1 (Service Quality).

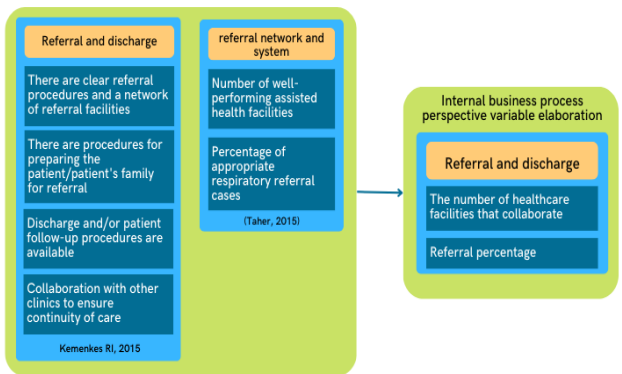


Figure 4. Internal business process perspective 2 (Referral and discharge).

C. Learning & Growth Perspective Variable Elaboration

The learning and growth perspective identifies the infrastructure required to achieve long-term growth and performance improvement. People, systems, and procedures are the primary sources of company learning and growth. To achieve the objectives of the financial, customer, and internal business process perspectives, companies must invest in providing management training, improving information technology and systems, and aligning various operational procedures and activities, which are the primary sources of learning and growth (Rangkuti, 2020). The following Figs 5–7, illustrate the indicators to be implement for the learning and growth perspective.

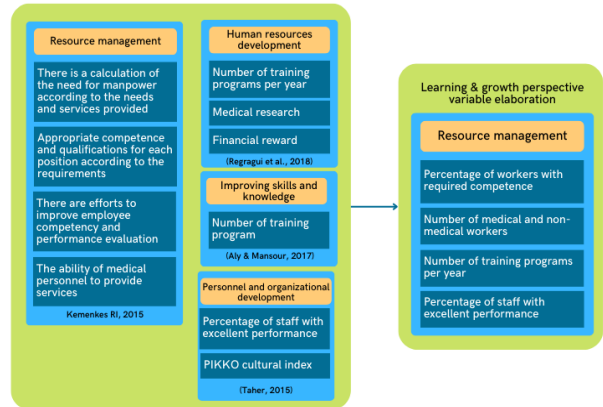


Figure 5. Learning & growth perspective variable elaboration 1 (Resource Management).

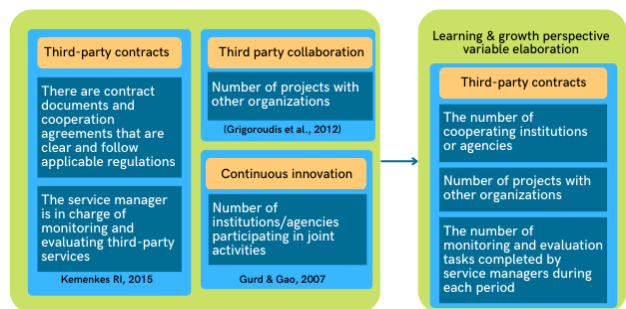


Figure 6. Learning & growth perspective variable elaboration 2 (Third-party contracts).

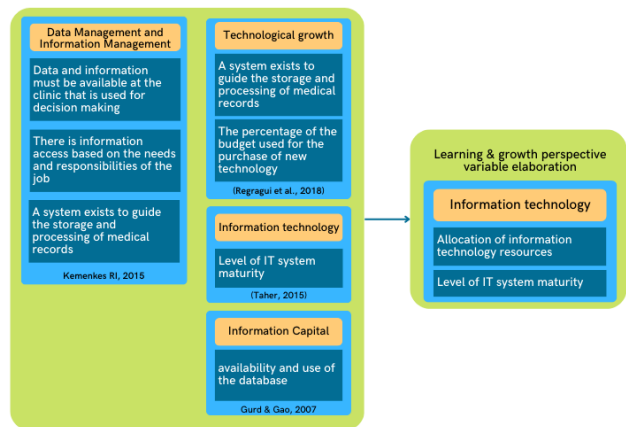


Figure 7. Learning & growth perspective variable elaboration 3 (Information technology).

D. Learning & Growth Perspective Variable Elaboration

The Balanced Scorecard’s customer perspective requires management to be able to identify the customers and market segments in which the business unit will compete, as well as various business unit performance measures in the target segment (Rangkuti, 2020). The customer perspective on health care affects patients, their families, doctors, employers, and other stakeholders such as suppliers and society. According to this, the term “customer perspective” is replaced by the term “stakeholder” (Karra and Papadopoulos, 2005). Fig. 8 presents the indicators that will be utilized for the stakeholder perspective.

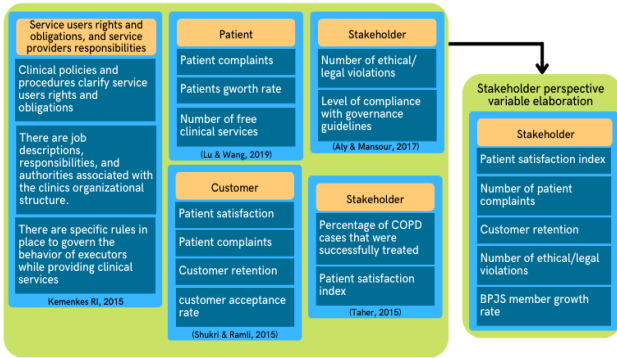


Figure 8. Stakeholder perspective.

V. CONCLUSION AND FUTURE WORK

A. Conclusions

The BSC methodology is a strategic management tool that links performance measurement to strategy using a multidimensional set of financial and non-financial performance metrics. Although several studies have combined the balanced scorecard approach with multicriteria analysis methodologies, most of the research efforts focus on the AHP technique. The presented study proposes application of the balanced scorecard elaborated with Indonesian accreditation standards for the development of a strategic performance measurement system.

This study has explored ways to integrate standards on clinical accreditation into a balanced scorecard perspective. The outcomes of the proposed model give decision-makers crucial information regarding the current level of clinical performance and readiness for accreditation.

In conclusion, the proposed framework has the potential to generate new insights for policymakers and practitioners in order to develop new measurement tools that are more appropriate for clinical needs. The findings show that there are four perspectives that will be used to measure performance, including: stakeholder perspective, finance perspective, internal business process perspective, learning and growth perspective. The details can be seen in Table II.

TABLE II. BALANCED SCORECARD PERSPECTIVE

Perspective	Definiton	Sub Variabel	Key Performance Indicators
Financial	The organization's ability to continue to exist and succeed in increasing its overall welfare.	Financial	Percentage increase in profitability, budget realization rate
Stakeholder	Everything concerning patients, their families, doctors, employers, and other stakeholders such as suppliers and society.	Stakeholder	Patient satisfaction index, number of patient complaints, customer retention, number of ethica legal violations, and BPJS member growth rate.

Perspective	Definiton	Sub Variabel	Key Performance Indicators
Internal Process	Related to various internal processes that will have a significant impact on customer satisfaction and achievement of financial goals.	Service quality	Patient recovery and discharge rates, patient mortality index, the forced return home incident, nosocomial infection rates, number of SOPs implemented, number of medicines available/average number of pharmacy service visits
		Referral and discharge	The number of healthcare facilities that collaborate, referral percentage
Learning & Growth		Resource management	Percentage of workers with required competence, number of medical and non-medical workers, number of training programs per year, percentage of staff with excellent performance.
		Third-party contracts	The number of cooperating, institutions/agencies, number of projects with other organizations, the number of monitoring and evaluation tasks completed by service managers during each period.
		Information technology	Allocation of information technology resources, level of IT system maturity

B. Future Work

This study has a number of limitations, including the fact that it only addresses the balanced score elaboration model with Indonesian clinical accretion standards and not the model's actual implementation. This study calls for additional research into the following areas to implement the model developed for this research. Future research should examine exactly how this occurs and make minor adjustments. Suggestions for further research are expected to be able to develop a performance evaluation system by providing performance improvement suggestions for further evaluation using analytical methods.

CONFLICT OF INTEREST

The authors declare no conflict of interest.

AUTHOR CONTRIBUTIONS

J. took responsibility for the conception and design of the study model. The manuscript was drafted or revised

by all authors, who have read and approved the final version; all authors had approved the final version.

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